

sents." The deed then proceeds to convey to Charles Salmon all the interests of the grantors in a tract of land lying in Anne

the limits thus extended, to defray the expenses of the corporation, merely because such property is used for purposes of farming and pasturage. *Groff v. Frederick City*, 44 Md. 68.

The collection of an assessment for the condemnation of the wharfage rights of the proprietors of lots binding on a street will not be restrained on the ground that the damages allowed and benefits assessed in the condemnation were excessive:—the remedy of the parties objecting on this ground being by an appeal. *Hazlehurst v. Balto.*, 37 Md. 199. Nor on the ground that the street commissioners failed to complete their work within the time prescribed by ordinance, and completed it afterwards without first obtaining authority: the remedy on this ground also being by appeal. *Ibid.* Cf. *Richardson v. Balt.*, 8 Gill, 433.

Tax assessments ought not to be vacated, and property released altogether, because the public officers have not strictly followed the provisions of law. *O'Neal v. Bridge Co.*, 18 Md. 1. If the property owner omits to pursue the mode of relief offered by the tax laws against the improper exercise of the taxing power, he cannot be relieved in equity, unless a strong case is presented, if at all. *Ibid.* If the objection to the assessment is merely technical, and goes to matter of form and not to substance, equity ought not to interfere. *Ibid.*

The collection of taxes will not be restrained for mere *irregularities* in the proceedings, or for any hardship that may result from their collection. *Alleghany Co. v. Union Mining Co.* 61 Md. 545. It is only when the tax itself is clearly illegal or the tribunal imposing it has clearly exceeded its powers, or the rights of the tax-payers have been violated, that the special remedy of an injunction can be asked for, and only then when no appellate tribunal has been created with power to remedy the wrong. *Ibid.* Where the assessment upon the real estate of a corporation was increased by the County Com'rs without notice to the owner, who asked for an injunction to restrain collection of the tax, it was *held*, that, although the action of the Commissioners was illegal and void, the plaintiff was not entitled to an injunction to the extent asked for, and that the taxes on the original amount of the assessment were due and ought to have been paid, or tendered unconditionally, and the fact have been so averred in the bill. *Ibid.*

Equity has jurisdiction to restrain County Com'rs from levying taxes for purposes not authorized by law. *Webster v. Com'rs*, 51 Md. 395. A tax-payer who presents a case of clear violation of the law, and of his and other tax-payers' rights, should a claim to which he objects be allowed and paid by the Commissioners, has a right to have such payment restrained. *Peter v. Prettyman*, 62 Md. 566; *Balto. v. Gill*, 31 Md. 393. The following propositions are approved in *Kelly v. Balt.* 53 Md. 141: 1st. That the proper parties may resort to equity against municipal corporations and their officers when these are acting *ultra vires*, and where such illegal acts affect injuriously the property owner or the taxable inhabitant. But if in these cases the parties injured have adequate remedy at law, equity will not interfere.

2nd. That in the absence of special legislation, the proper public officer of the Commonwealth may file an information, or bill in equity, to prevent misuse of corporate powers, or to set aside or correct illegal corporate acts.

3rd. A bill may be filed in the name of one or more of the taxable inhabitants for themselves and all others similarly situated, and that the Court should regard it as in the nature of a public proceeding to test the